

IRISH LAND COMMISSION (ACCOUNT).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

A C C O U N T

OF

THE IRISH LAND COMMISSION

For the Year ended 31st March 1900;

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 22nd August 1881 to the
31st March 1900,

C O N T E N T S.

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(PRESENTED PURSUANT TO ACT 44 & 45 VICT. c. 46, s. 56.)

*Ordered, by The House of Commons, to be Printed,
21 February 1901.*

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REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

PURCHASES and SALES of ESTATES (page 5).

1. The balance of certain sums retained for expenses in connection with the Purchases and Sales of Estates under the Land Purchase Acts, amounting to 1,028*l.* 7*s.* 4*d.*, has, under Treasury direction, been paid over to the Exchequer, and is included in the sum of 1,679*l.* 1*s.* 2*d.* under the heading of "Purchases and Sales of Estates."

Sum of sums retained for expenses paid to the Exchequer

HEAD RENTS and other CHARGES on VARIOUS HOLDINGS (page 7).

2. The balance due to the Land Commission in respect of the payment of Head Rent in the case of the estate of M. A. Delmege, to which reference has been made in previous Reports, has been further reduced, and on 31st March 1900, was 9*l.* 12*s.* 7*d.* With regard to the estate of M. Fitzgerald, in connection with which the Land Commission became liable for the payment of a Head Rent of 47*l.* 1*s.*, under the circumstances stated in the Report for the year 1892-93, the excess of payments of Head Rent over receipts from letting amounted at the close of the year to 179*l.* 3*s.* 2*d.* In this case an advance of 3,000*l.* had been made in the year 1887, for the purchase of the holding of J. Fitzgerald, and out of this sum 600*l.* was retained as a guarantee deposit. The tenant purchaser having paid two instalments only, the arrears of principal and interest were discharged from time to time out of the guarantee deposit, and when this was exhausted there still remained due on account of principal the sum of 2,799*l.* 10*s.* 2*d.* By direction of the Treasury this amount has been included in the Schedule of Loans written off the Local Loans Fund, by the Public Works Loans Act, 1900 (63 & 64 Vict. c. 36).

Balances due on Head Rents.
Less an advance to a tenant purchaser.

LAND PURCHASE ACCOUNT SINKING FUND (MISCELLANEOUS) (page 16).

Miscellaneous Receipts.

3. Under section 16 of the Land Purchase Act of 1891 (54 & 55 Vict. c. 48), interest at the rate of 3 per cent. was payable by the tenant purchaser for the period between the date of an advance and the day from which the purchase annuity began. Out of each sum of 3*l.* received on this account from the commencement of operations under the Act of 1891 until the date at which the Act of 1896 came into force, 2*l.* 1*s.* was applied in the payment of dividend on Guaranteed Land Stock, and the balance 1*s.* was, under Treasury direction, paid over to the Sinking Fund as a Miscellaneous Receipt. The propriety of paying this balance to the Sinking Fund was questioned in 1897 by Mr. Justice Bewley, who gave it as his considered opinion that the portion of the interest remaining after payment of dividend on Stock should have been applied in payment of "County Percentage." In reply to an inquiry whether the Land Commission proposed to take any steps for the recovery of the sums thus erroneously paid to the Sinking Fund, and for their subsequent transference through the Guarantee Fund to the Local Taxation (Ireland) Account, I have been informed that "it was decided by the Commissioners after consultation with the Officers of the Treasury that the procedure should not have retrospective effect"; I have therefore to report that between the year 1891 and 1896 sums amounting in all to about 1,000*l.* have been paid over to the Sinking Fund, instead of being applied, under the provisions of section 4 (26) of the Purchase of Land Act, 1891, towards the cost of providing labourers' cottages.

Erroneous payment to the Sinking Fund

GUARANTEED LAND STOCK—ISSUES—PURCHASE OF LAND (IRELAND) ACT, 1891 (page 9).

4. During the year further advances of 308,014*l.* 7*s.* 8*d.* have been made to the Congested Districts Board for the purchase of estates under the provisions of Section 43 of the Land Law (Ireland) Act, 1896, making a total of advances to the 31st March 1900 of 327,185*l.* 7*s.* 8*d.* Under the provisions of Section 4 of the Congested Districts (Ireland) Act, 1899 (62 & 63 Vict. c. 18), Treasury sanction has been given in the case of County Roscommon to an excess of 50,000*l.* over the limit on advances imposed by Section 43 (2) of the Land Law Act of 1896 (59 & 60 Vict. c. 47).

Advances to the Congested Districts Board.

STATEMENT OF CAPITAL BALANCES in respect of ADVANCES, &c. (page 11).

Tramways and Public Companies (Ireland) Act, 1883.

5. In continuation of the remarks in former Reports relating to the loan of 42,300*l.* made to the Irish Land Purchase and Settlement Company, in the year 1887-88, I have to state that the Balance of Principal outstanding has been further reduced to 33,381*l.* 3*s.* 2*d.*

Loan to Land Purchase and Settlement Company.

D. C. Rickwood,
Comptroller General of the Receipt and Issue
of H.M.'s Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
11 February 1901.

I.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION
48 & 49 Vict. c. 75, 50 & 51 Vict. c. 16, 54 & 55 Vict. c. 48,

Dr.

I. (A.)—(CASH).

RECEIPTS.		In the Year ended 31st March 1899.
GENERAL ACCOUNT.		£ s. d.
Balance on 1st April 1898 - - - - -		70,659 18 8
National Debt Commissioners (Interest) Act, 1885-87:		
Issues from the Local Loans Fund - - - - -		99,000 - -
National Debt Commissioners (Repayment of Principal):		
Principal repaid by Borrowers - - - - -		207,080 14 7
National Debt Commissioners (Interest):		
Interest received from Borrowers - - - - -		220,263 2 1
Advances (Principal):		
Transfer from Local Loans (Principal) Account of principal repaid by Borrowers - - -		
LAND LAW (IRELAND) ACT, 1881 (SECTION 28).		
Purchases by Tenants from their Landlords (Sections 24 and 25) - - - - -		2,301 2 1
Purchases by Tenants from the Local Commission (Section 26) - - - - -		481 8 6
Purchases by Persons other than Tenants (Section 27) - - - - -		- 19 2
Arrears of Rent (Section 48):		
Repaid by Landlord - - - - -		7 18 8
TRANSPORT AND PUBLIC COMPANIES (IRELAND) ACT, 1883 (SECTION 13).		
Public Companies in respect of Purchases of Estates - - - - -		373 10 7
PURCHASE OF LAND (IRELAND) ACT, 1885 (SECTION 4).		
Advances of the whole Purchase Money - - - - -		100,036 1 2
Advances of three-fourths of the Purchase Money - - - - -		3,483 1 8
Advances to Persons other than Tenants - - - - -		4 18 2
LOCAL LOANS FUND (Principal):		
Transfer from National Debt Commissioners' (Interest) Account of Amount of Net Advances, and of Investments, &c., of Sums retained as Guarantee Deposits - - - - -		53,371 1 6
Sale of Holdings (Act 1883, Section 30) - - - - -		2,453 18 1
Purchases and Sales of Estates:		
Proceeds of Sale of Estates - - - - -		47 18 10
Proceeds of Sale of Unimproved Land Stock (Section 14 of Act, 1885) - - - - -		1,209 14 9
Guarantee Deposits (Acts 1885-87):		
Returned—Transfer from Advances (Principal) Account - - - - -		25 - -
Cash Deposits, 1885:		
Ordinary Cash Deposits, Dividends, &c., secured on Investments at Date of Purchase, and Proceeds of Sale of Securities - - - - -		2,196 11 -
Guarantee Deposits (Acts 1885-87):*		
Cash Deposits, Dividends, &c., secured on Investments at Date of Purchase and Proceeds of Sale of Securities (purchased at request of Depositors) - - - - -		1,807 16 -
Dividends and Interest on Guarantee Deposits:		
Dividends, &c., on Securities purchased at request of Depositors (Acts 1885 to 1891), and on Unimproved Land Stock retained; and Transfer from National Debt Commissioners' (Interest) Account of Amount of Interest on Unimproved Deposits (Acts 1885-87) - - - - -		63,644 11 8
Dividends, &c., on Securities purchased out of Unimproved Deposits (Act 1891) (General Account) - - - - -		8 5 4
Miscellaneous Receipts and Payments:		
Fees and Costs - - - - -		1,088 - 11
Property and Income Tax - - - - -		1,414 10 -
Sundry Estates Accounts:		
Sums carried to Credit - - - - -		63,233 10 7
Proceeds of Securities sold - - - - -		96,167 9 2
Payments into Court (Suits' Accounts):		
Under the Land Law (Ireland) Act, 1881 (Section 1) - - - - -		124 14 4
Carried forward - - - - -		965,256 8 10

* For amount of Guarantee Deposits retained out of Stock issued, see page 8.

under the Provisions of Acts 44 & 45 Vict. c. 49, 45 & 46 Vict. c. 47, 46 & 47 Vict. c. 43, 54 & 55 Vict. c. 57, and 59 & 60 Vict. c. 47 for the Year ended 31st March 1900.

I. (A.)—(CASH).

Cr.

EXPENDITURE.

In the Year
ended
31st March 1900.

GENERAL ACCOUNT.

£ s. d.

National Debt Commissioners (Issues) Acts, 1885-87 :

Transfer to Local Loans Fund (Principal) Account of Amount of Net Advances and of Investments, &c., of Sums retained as Guarantee Deposits - - - - - 89,871 1 8

National Debt Commissioners (Employment of Principal) :

Amount paid over to Local Loans Fund - - - - - 197,836 - 9

National Debt Commissioners (Interest) :

Amount paid over to Local Loans Fund - - - - - 297,696 12 8

Transfer to Account of Dividends, &c., on Guarantee Deposits - - - - - 62,461 9 11

Advances (Principal) :

For net Advances made to Borrowers (Acts 1881 to 1887), and Transfer of Amount of Deposits to Guarantee Deposits (Acts 1885-87) Account - - - - -

PURCHASE OF LAND (IRELAND) ACT, 1885.

Tenders of the whole Purchase Money (Section 2) - - - - - 163 - -

Local Loans Fund (Principal) :

Transfer to Advances (Principal) Account of Amount of Principal repaid by Borrowers - - - 107,090 14 7

Sales of Holdings (Act 1887, Section 33) - - - - - 1,163 - 1

Purchases and Sales of Estates :

Purchase Money, Expenses, &c. (Sections 56 and 59) - - - - - 1,672 19 2

Guarantee Deposits (Acts 1885-87) :

Balance (Invested in Securities, paid to Owners, or applied in Discharge of Debts) - - - 89,133 1 8

Cash Deposits, 1888 (Invested in Securities, paid to Owners, or applied in Discharge of Debts) - - - - - 3,527 2 8

Guarantee Deposits (Acts 1891-95) :

Invested in Securities at request of Depositors, paid to Owners, or applied in Discharge of Debts - - - - - 1,897 16 -

Dividends and Interests on Guarantee Deposits :

Payments to Depositors of Dividends on Securities purchased at request, on Guaranteed Land stock retained, and on Uninvested Deposits (Acts 1885, 1887) - - - - - 61,846 11 9

Miscellaneous Receipts and Payments :

Fees and Costs - - - - - 384 14 7

Salaries paid to H.M. Receiver - - - - - 768 6 9

Property and Income Tax - - - - - 1,406 10 -

Sundry Estate Accounts :

For Payments to Mortgagees, &c. - - - - - 186,733 7 2

Amount invested in Securities - - - - - 4,646 5 6

Payments out of Court (Bullock Accounts) :

Under the Land Law (Ireland) Act, 1881 (Section 1) - - - - - 147 18 8

Under the Arrears of Rent (Ireland) Act, 1882 - - - - - 11 1 -

Carried forward - - - £. 915,944 12 7

I. (A.)—(CASH)—continued.

R E C E I P T S.		In the Year ended 31st March 1900.
GENERAL ACCOUNT—continued.		£ s. d.
Brought forward - - -		595,286 8 10
ARRANGS OF RENT (IRELAND) ACT, 1883 (SECTION 16).		
Irish Church Temporalities Account - - - - -		
Advances under 16th Section:		
For Amount repaid, including Interest - - - - -		1,486 1 10
Head Rents and other Charges on various Holdings - - - - -		521 5 4
TOTAL, GENERAL ACCOUNT - - - £.		597,293 12 11
SEPARATE CREDITS ACCOUNT (34 & 35 Vict. c. 38, s. 14).		
Sums carried to Credit by Order of Court - - - - -		10,308 2 5
Proceeds of Rents sold - - - - -		6,599 14 5
TOTAL, SEPARATE CREDITS ACCOUNT - - - £.		16,907 17 2
LAND PURCHASE ACCOUNT (34 & 35 Vict. c. 38, s. 4).		
Interest and Sinking Fund (Installments):		
Installments of Interest - - - - -		
{ Current - - - - -		146,073 - 2
{ Arrears - - - - -		4,946 13 2
Installments of Sinking Fund - - - - -		
{ Current - - - - -		47,715 2 9
{ Arrears - - - - -		1,594 6 10
Purchasers' Insurance:		
Repayments by National Debt Commissioners - - - - -		40 - -
Sinking Fund (Miscellaneous):		
Redemption Moneys - - - - -		2,743 8 10
Former County Payments - - - - -		19,079 19 10
Miscellaneous Receipts - - - - -		1,583 12 2
Guarantee Fund:		
Advances from Guarantee Fund, to meet deficiencies - - - - -		16,665 - 11
Landlords' Interest in lieu of Rent (Act 1884, Section 20) - - - - -		87,104 12 9
TOTAL, LAND PURCHASE ACCOUNT - - - £.		320,456 14 11
GRAND TOTAL, CASH ACCOUNT - - - £.		1,524,408 7 -

SUMMARY OF CASH

	General Account.
Cash Balances:	£ s. d.
Bank of Ireland - - - - -	65,532 15 10
Less—Outstanding Orders - - - - -	5,236 17 5
	£ 60,295 15 5
Sub-Accountants - - - - -	226 11 -
TOTAL - - - £.	60,521 15 5

I. (A.)—(CASH)—continued.

EXPENDITURE.		In the Year ended 31st March 1900.
GENERAL ACCOUNT—continued.		£ s. d.
Brought forward . . .		916,944 12 7
ARRANGS OF RENT (IRELAND) ACT 1882.		
Advances under 14th Section:		
Transfer to Irish Church Temporalities Account of the Amount repaid		1,439 2 6
Head Rents and other Charges on various Holdings		114 13 4
TOTAL, GENERAL ACCOUNT . . . £.		917,488 8 5
SEPARATE CREDITS ACCOUNT (29 & 31 Vict. c. 38, s. 14).		
Payments to Vendors, Mortgagees and others		15,271 8 11
Amount invested in Securities		9,806 10 4
TOTAL, SEPARATE CREDITS ACCOUNT . . . £.		25,077 14 5
LAND PURCHASE ACCOUNT (54 & 55 Vict. c. 48, s. 14).		
Interest and Sinking Fund Installments:		
Payments of Interest and Dividends		166,205 15 1
Payments to National Debt Commissioners on account of Sinking Fund		49,439 17 4
Purchasers' Insurance:		
Transfer to Interest and Sinking Fund (Installments) Account		49 - -
Sinking Fund (Miscellaneous):		
Payments to National Debt Commissioners		14,185 18 2
Guarantee Fund:		
Repayment of Advances (Arrears)		5,325 11 -
Landlords' Interest in Tax of Rent (Act 1896, Section 35)		85,617 11 10
TOTAL, LAND PURCHASE ACCOUNT . . . £.		321,225 14 7
Balance on 31st March 1899		60,642 9 7
GRAND TOTAL, CASH ACCOUNT . . . £.		1,304,408 7 -

BALANCES on 31st March 1900.

Separate Credits Account.	Land Purchase Account.	TOTAL.
£ s. d.	£ s. d.	£ s. d.
17,454 16 2	1,800 12 2	66,758 4 2
22 4 1	464 6 1	5,766 6 7
13,408 14 1	3,395 7 1	66,981 19 7
—	125 19 -	393 10 -
17,905 14 1	5,171 8 1	60,541 9 7

Dr.

I. (B).—SECURITIES.

SECURITIES PURCHASED, &c.		In the Year ended 31st March 1906
		£ s. d.
Balance on 1st April 1899		890,191 5 5
Guarantee Deposits (Acts 1886-87):		
Securities Purchased at the request of Depositors, or carried to this Account		561 17 5
Guarantee Deposits (Acts 1893-95):		
Guaranteed Land Stock issued and retained out of Advances of the whole Purchase Money, or Purchased at the request of Depositors		95,603 11 -
Other Securities Purchased at the request of Depositors		365 5 9
Purchases and Sales of Estates:		
Guaranteed Land Stock issued and retained for Expenses of Purchase and Sale of Estates		128 - -
Warranty Estate Accounts:		
Guaranteed Land Stock issued to this Account or Purchased		443,682 16 9
Other Securities Purchased or Transferred to this Account		13,732 16 6
Separate Credits Accounts:		
Guaranteed Land Stock issued to this Account or Purchased		60,431 14 3
Other Securities Purchased or Transferred to this Account		15,505 4 1
TOTAL - - - £.		1,502,542 14 -

Dr.

I. (C).—GUARANTEED LAND STOCK LIABILITY.

STOCK ISSUED.		
		£ s. d.
Balance		5,305,254 1 7
Stock Liability Account:		
For Stock issued in the Year 1899-1900		1,702,703 7 5
TOTAL - - - £.		7,007,957 9 2

Dr.

I. (D).—GUARANTEED LAND STOCK authorized to be Created

STOCK AUTHORIZED TO BE CREATED.		
		£ s. d.
Balance		51,000 0 0
Amount created by Treasury Warrant in the Year 1899-1900		1,854,000 - -
TOTAL - - - £.		1,905,000 0 0

Irish Land Commission,
24 June 1906.

J. J. Staggard, Accountant.

I certify that this Account has been examined

Examined,
H. Lawrence Woods.

I. (B.)—SECURITIES.

Cr.

SECURITIES SOLD, &c.

In the Year
ended
31st March 1900.

Guarantee Deposits (Acts 1885-87):	£. s. d.
Securities Sold or Transferred - - - - -	13,667 18 8
Guarantee Deposits (Acts 1895-96):	-
Sale of Guaranteed Land Stock (returned from Advances or Purchased at request of Depositors) - - - - -	16,442 - -
Sale or Transfer of other Securities - - - - -	650 9 6
Purchases and Sales of Estates:	
Guaranteed Land Stock Sold - - - - -	1,611 2 10
Sandfly Estate Accounts:	
Guaranteed Land Stock Sold or Transferred - - - - -	612,374 8 2
Other Securities Sold or Transferred - - - - -	16,771 - 9
Separate Credits Account:	
Guaranteed Land Stock Sold or Transferred - - - - -	64,124 8 11
Other Securities Sold or Transferred - - - - -	13,755 14 2
By Balance on 31st March 1899 - - - - -	968,485 12 10
Guaranteed Land Stock - - - - -	£. s. d.
Other Securities - - - - -	716,531 4 8
	284,504 8 2
Total - - - - -	£. 985,435 12 10
TOTAL - - - - -	£. 1,909,915 14 -

PURCHASE OF LAND (IRELAND) ACT, 1891.

Cr.

STOCK CANCELLED.

For Stock Liability Account:	£. s. d.
For Stock Cancelled in the Year 1899-1900 - - - - -	2,897 - 3
Balance - - - - -	7,216,209 9 1
TOTAL - - - - -	£. 7,219,106 9 1

and Issues thereof, PURCHASE OF LAND (IRELAND) ACT, 1891.

Cr.

STOCK ISSUED AND INSCRIBED.

Amount issued by Irish Land Commission in the Year 1899-1900 - - - - -	£. s. d.
Balance of Stock created but unissued - - - - -	1,382,792 7 9
	121,700 1 8
TOTAL - - - - -	£. 1,504,492 9 5

R. E. Newell,
S. J. Lynch,
Frederick S. French,
Gerald FitzGerald,
Merranagh O'Brien,

Irish Land Commissioners.

under my direction, and is correct.

D. C. Richardson,
Comptroller General of H.M.'s Exchequer,
and Auditor General of Public Accounts.

COLLECTION STATEMENT.

II.—REPAYMENT OF ADVANCES.—Terminable Annuities, including Interest, under the LAND LAW (IRELAND) ACT, 1881, the TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883, and the PURCHASE OF LAND (IRELAND) ACT, 1885.

ADVANCES.	Amount due 1st April 1890.	Rental.	TOTAL.	Received.	Amount due 31st March 1900.
LAND LAW (IRELAND) ACT, 1881.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
For Purchases by Tenants from their Landlords (21th and 24th Sections) -	104 15 6	4,889 9 3	7,084 5 11	6,335 11 7	148 14 4
For Purchases by Tenants from the Land Commission (26th Section) -	12 13 5	1,646 5 1	1,659 18 6	1,651 6 7	8 11 11
For Purchases by other than Occupying Tenants (27th Section) -	—	3 3 4	3 3 4	3 3 4	—
In respect of Advances of Rent (28th Section) -	48 17 9	—	48 17 9	9 6 7	39 13 2
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883.					
For Purchases of Estates by Public Com- panies (13th Section) -	2,421 3 5	1,331 19 6	4,353 1 11	901 12 2	3,394 9 9
PURCHASE OF LAND (IRELAND) ACT, 1885.					
To Tenants, of the whole Purchase Money (1st Section) (less Unwarranted Deposits in Cash) -	11,572 5 3	574,135 2 9	585,705 11 -	375,233 13 10	10,471 27 2
To Tenants, of three-fourths of the Pur- chase Money (4th Section) -	246 12 10	12,543 6 4	12,790 19 2	13,520 14 7	256 4 7
To Persons other than Occupying Tenants, of one-half of the Purchase Money (7th Section) -	—	19 10 -	19 10 -	19 10 -	—
TOTALS - - - £	14,497 5 2	587,172 19 5	611,600 7 7	397,543 16 8	14,326 10 11

III.—REPAYMENT OF ADVANCES.—Terminable Annuities, including Interest, under the
ARREARS OF RENT (IRELAND) ACT, 1882.

ADVANCES.	Amount due 1st April 1890.	Rental.	TOTAL.	Received (vide Accounts, p. 6).	Remitted or Written Off.	Amount due 31st March 1900.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
In respect of Arrears of Rent (10th Section) -	731 9 7	1,307 10 6	2,039 - 1	1,636 1 10	4 14 8	448 3 7

IV.—RENTS.—Estates Purchased pursuant to the PURCHASE OF LAND
(IRELAND) ACT, 1891.

	Arrears due 1st April 1890.	Rental.	TOTAL.	Received.	Remitted or Written Off.	Arrears due 31st March 1900.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Rents of Unsettled Holdings -	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.

V.—REPAYMENT OF ADVANCES.—Terminable Annuities, including Interest, under the PURCHASE OF LAND (IRELAND) ACT, 1891; the REDEMPTION OF RENT (IRELAND) ACT, 1891; and the LAND LAW (IRELAND) ACT, 1896.

ADVANCES.	Amount due 1st April 1899.	Rent, &c.	Total.	Received	Amount due 31st March 1900.
To TENANTS, of the Whole Purchase Money (less Guarantee Deposits in Cash)	£ s. d. 2,131 4 8	£ s. d. 207,497 2 9	£ s. d. 209,628 3 5	£ s. d. 206,706 14 9	£ s. d. 2,221 14 8
To TENANTS, of three-fourths of the Purchase Money	53 8 11	8,845 17 11	9,399 4 10	9,880 9 -	18 17 10
TOTALS	£ 2,184 15 7	217,393 - 8	219,887 14 5	216,587 3 9	2,240 12 6

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me in respect of Terminable Annuities, in repayment of advances and for interest, under the Land Law (Ireland) Act, 1883, the Tramways and Public Companies (Ireland) Act, 1883, the Purchase of Land (Ireland) Act, 1891, the Redemption of Rent (Ireland) Act, 1891, the Purchase of Land (Ireland) Act, 1891, the Land Law (Ireland) Act, 1896, and for Rents, include the whole amounts received or receivable by me in respect thereof for the year ended 31st March 1900.

25 June 1900.

J. J. Stegford, Accountant.

VI.—STATEMENT OF CAPITAL BALANCES in respect of Advances made under the LAND LAW (IRELAND) ACT, 1881, the TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883, and the PURCHASE OF LAND (IRELAND) ACT, 1885.

ADVANCES.	Balance Outstanding 1st April 1899.	Advanced within the Year (vide Account, p. 6).	TOTAL.	Received within the Year (Principal, vide Account, p. 8).	Repaid or Written Off.	Balance Outstanding 31st March 1900.
LAND LAW (IRELAND) ACT, 1881.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
For Purchases by Tenants from their Landlords (24th and 26th Sections)	102,364 15 6	—	102,364 15 6	2,391 2 1	—	104,755 13 5
For Purchases by Tenants from the Land Commission (26th Section)	22,889 6 2	—	22,889 6 2	451 3 8	—	23,340 2 6
For Purchases by other than Occupying Tenants (27th Section)	79 1 -	—	79 1 -	- 19 8	—	60 1 9
In respect of Advances of Rent (29th Section)	92 18 1	—	92 18 1	7 18 5	—	84 14 10
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883.						
For Purchases of Estates by Public Companies (13th Section)	23,761 12 9	—	23,761 12 9	372 10 -7	—	24,133 3 2
PURCHASE OF LAND (IRELAND) ACT, 1885.						
To TENANTS, of the whole Purchase Money (2nd Section) (less Guarantee Deposits in Cash)	2,494,588 11 1	163 -	2,494,751 11 1	100,966 1 2	2,729 10 2	2,492,543 19 9
To TENANTS, of three-fourths of the Purchase Money (4th Section)	299,810 18 6	—	299,810 18 6	5,635 1 8	—	294,175 17 -
To Persons other than Tenants, of one-half of the Purchase Money	425 6 7	—	425 6 7	4 18 2	—	420 8 5
TOTALS	£ 2,822,702 5 7	163 -	2,822,965 5 7	107,000 14 7	2,730 10 2	2,823,583 - 10

VIL—IRISH LAND COMMISSION—GENERAL ACCOUNT.

STOCK BALANCES on the 31st March 1903.

NAME OF SECURITY.	Held in respect of						TOTAL.
	Payments into Cont.	Gross Disposals, 1893-97 Accts.	Ordinary Disposals, 1893-96 Accts.	Purchases and Sale of Returns.	Surplus Returns Accounts.	Separate Credits Accounts.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Fair 2½ per Cent. Bonds	445 7 3	3,154 8 8	1,106 7 9	-	4,084 6 10	44,442 9 1	43,192 16 1
Irish 2½ per Cent. Stock	-	3,150 16 4	-	-	-	-	3,150 16 4
Irish 3 per Cent. Stock	-	31,169 11 7	3,768 0 2	-	268 7 7	11,699 6 1	54,554 14 5
Irish 4½ per Cent. Stock	-	22,112 6 11	3,380 11 8	-	272 4 2	5,520 14 0	26,485 17 6
Bank of England Stock	-	6,899 7 11	83 16 3	-	-	81 9 10	5,307 14 7
Bank of Ireland Stock	-	14,556 14 -	3,341 0 9	-	729 11 10	221 18 2	15,517 13 9
Metropolitan Board of Works 2 per Cent. Stock	-	4,225 2 4	-	-	-	-	4,225 2 4
London and North Western Railway Company 4 per Cent. Consolidated Preference Stock	-	-	725 - -	-	-	-	725 - -
London and North Western Railway Company 4 per Cent. Consolidated Preference Stock	-	528 - -	-	-	-	-	528 - -
Great Western Railway Company 4 per Cent. Preference Stock	-	1,646 - -	-	-	-	-	1,646 - -
London, Tilbury, and Southend Railway Company 4 per Cent. Preference Stock	-	200 - -	-	-	-	-	200 - -
London, Tilbury, and Southend Railway Company 4 per Cent. Preference Stock of 1887	-	460 - -	-	-	-	-	460 - -
Great Western Railway Company 6 per Cent. Consolidated Preference Stock	-	884 - -	-	-	-	-	884 - -
Great Western Railway Company 4 per Cent. Debenture Stock	-	342 - -	-	-	-	-	342 - -
South Eastern Railway Company 2 per Cent. Preference Stock of 1897	-	-	1,430 - -	-	-	-	1,430 - -
Great Eastern Railway Company 5 per Cent. Guaranteed Stock	-	110 - -	20 - -	-	-	-	130 - -
East London Railway Company Preferred Annuitants, Class D	-	-	320 - -	-	-	-	320 - -
Midland Great Western Railway Company 4 per Cent. Debenture Stock	-	5,520 - -	1,554 - -	-	720 - -	404 - -	8,209 - -
Midland Great Western Railway Company 4½ per Cent. Debenture Stock	-	1,995 - -	-	-	-	-	1,995 - -

Midland Great Western Railway Company 4 per Cent. Debenture Stock	1,867	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,867
Midland Great Western Railway Company 4 per Cent. Preference Stock	3,112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,112
Dublin, Wicklow, and Wexford Railway Company 4 per Cent. Debenture Stock	2,437	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,437
Dublin, Wicklow, and Wexford Railway Company 5 per Cent. Preference Stock of 1889	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100
Dublin, Wicklow, and Wexford Railway Company 5 per Cent. Preference Stock of 1894	646	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	646
Dublin, Wicklow, and Wexford Railway Company 5 per Cent. Preference Stock of 1895	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dublin, Wicklow, and Wexford Railway Company 4 per Cent. Preference Stock of 1897	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Belmont and Southern Counties Railway Company 4 per Cent. Debenture Stock	6,673	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,673
Edmund and Northern Counties Railway Company 4 per Cent. Preference Stock	942	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	942
Irish and County Down Railway Company 5 per Cent. Preference Stock	310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	310
Belmont and County Down Railway Company 4 per Cent. Preference Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Great Southern and Western Railway Company 4 per Cent. Preference Stock	985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	985
Great Southern and Western Railway Company 4 per Cent. Debenture Stock	15,771	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,771
Great Southern and Western Railway Company 4 per Cent. Consolidated Debenture Stock	6,483	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,483
Great Southern (Irish) Railway Company 4 per Cent. Consolidated Preference Stock	3,680	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,698
Great Southern (Irish) Railway Company 4 per Cent. Consolidated Preference Stock	225	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	225
Great Southern (Irish) Railway Company 4 per Cent. Consolidated Guaranteed Stock	660	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	660
Great Southern (Irish) Railway Company 4 per Cent. Preference Shares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Great Southern (Irish) Railway Company 4 per Cent. Preference Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision of British Columbia 5 per Cent. Interest Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Arthur Guinness, Son & Co. 6 per Cent. Preference Stock	1,120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,120
Belfast Water Commissioners 5 per Cent. Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dublin Corporation 5 per Cent. Redeemable Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deposit Account, Bank of Ireland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Guaranteed Loan Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	114,131	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	114,131

J. J. Shepherd, Accountant.

VIII.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, under
48 & 49 Vict. c. 73, 50 & 51 Vict. c. 16, 54 & 55 Vict. c. 48, 54 & 55 Vict.

Dr.

L (A).—(CASH).

RECEIPTS	From August 1881 to 31st March 1889.	1st April 1889 to 31st March 1890.	TOTAL.
GENERAL ACCOUNT.	£ s d.	£ s d.	£ s d.
To Balance, viz.:			
On 31st August 1881	Nil	—	Nil
On 1st April 1889	—	70,059 18 8	—
National Debt Commissioners (Interest) Act, 1881:			
Issues from R.M. Exchange	304,000 — —	—	304,000 — —
National Debt Commissioners (Interest) Acts, 1882-87:			
Issues from the Local Loans Fund	8,540,000 — —	90,000 — —	8,630,000 — —
National Debt Commissioners (Repayment of Principal):			
Principal repaid by Borrowers	948,473 5 3	107,080 14 7	1,055,553 19 10
National Debt Commissioners (Interest):			
Interest received from Borrowers	2,990,892 4 9	260,293 2 1	3,251,185 6 10
Advances (Principal):			
Transfer from Local Loans (Principal) Account of Principal repaid by Borrowers:			
LAND LAW (IRELAND) ACT, 1881 (s. 28).			
Purchases by Tenants from their Landlords (ss. 24 and 25)	27,428 0 2	3,261 2 1	30,689 2 3
Purchases by Tenants from the Land Commission (s. 24)	10,013 13 10	431 5 3	10,444 13 4
Purchases by Persons other than Tenants (s. 27)	174 19 —	— 19 3	175 18 3
Arrears of Rent (s. 26) repaid by Landlords	18,740 17 10	7 18 3	18,748 16 1
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883 (s. 13).			
Public Companies in respect of Purchases of Estates	8,238 6 3	873 39 7	9,111 55 10
PURCHASE OF LAND (IRELAND) ACT, 1885 (s. 4).			
Advances of the whole Purchase Money	888,940 7 3	193,838 1 9	1,082,778 8 4
Advances of three-fourths of the Purchase Money	37,085 1 7	2,433 1 5	39,518 2 2
Advances to Persons other than Tenants	251 12 5	—	251 12 5
Local Loans Fund (Principal):			
Transfer from National Debt Commissioners' (Interest) Account of amount of net advances and of Investments, &c., of sums retained in Uninvested Deposits	8,918,810 12 5	80,371 1 8	9,000,781 13 1
Sale of Holdings (Act 1881, s. 29)	13,908 1 7	2,899 18 1	16,807 19 8
Purchases and Sales of Estates:			
Proceeds of Sale of Estates	618,487 14 8	67 18 10	618,554 14 4
Proceeds of Sale of Guaranteed Land Stock (s. 11 of Act, 1885)	3,225 19 10	1,390 14 9	4,615 14 7
Guarantee Deposits (Acts 1885-87):			
Interest—Transfer from Advances (Principal) Account:	1,281,575 — —	—	1,281,575 — —
Cash Deposits, 1885—Ordinary Cash Deposits, Dividends, &c., accrued on Investments at date of Purchase, and Proceeds of Sale of Securities	99,983 10 5	2,196 11 —	102,179 11 5
Deposits applied in reduction of Advances (sums received)	21,366 — —	—	21,366 — —
Guarantee Deposits (Acts 1891-95) *:			
Cash Deposits, Dividends, &c., accrued on Investments at date of Purchase, and Proceeds of Sale of Securities (purchased at request of Depositors)	61,513 10 11	1,307 16 —	62,821 6 11
Deposits applied in reduction of Advances (sums received)	170 — —	—	170 — —
Dividends and Interest on Guarantee Deposits:			
Dividends, &c., on Securities purchased at request of Depositors (Act 1885 to 1890), and on Guaranteed Land Stock retained, and Transfer from National Debt Commissioners' (Interest) Account of Amount of Interest on Uninvested Deposits (Acts 1885-87)	368,883 17 8	61,644 11 9	430,528 9 5
Dividends, &c., on Securities purchased out of Uninvested Deposits (Act 1890) (General Account)	—	3 8 5	3 8 5
Miscellaneous Receipts and Payments:			
Fees and Costs	9,679 4 6	1,085 — 12	10,764 4 6
Property and Income Tax	13,660 8 —	1,416 10 —	15,076 8 —
Carried forward	25,815,988 18 1	886,080 11 10	26,702,068 11 8

* For amount of Guarantee Deposits retained out of Stock issued, see page 16.

the Provisions of ACTS 44 & 45 Vict. c. 49, 45 & 46 Vict. c. 47, 46 & 47 Vict. c. 43, c. 57, and 59 & 60 Vict. c. 47, for the Period from 22nd August 1881 to 31st March 1900.

I. (A.)—(CASH).

Ct.

EXPENDITURE.	22nd August 1881 to 31st March 1892.	1st April 1899 to 31st March 1900.	TOTAL.
GENERAL ACCOUNT.			
National Debt Commissioners (Interest) Act, 1881:			
Amount Advanced	£ 301,884 10 11	—	£ 301,884 10 11
Balance surrendered to Local Loans Fund	2,335 9 1	—	2,335 9 1
National Debt Commissioners (Interest) Acts, 1885-87:			
Transfer to Local Loans Fund (Principal) Account of Amount of Net Advances and of Repayments, &c., of sums retained as Guarantee Deposits	8,614,618 2 4	86,811 1 8	8,533,887 4 2
Revised Debt Commissioners (Repayment of Principal):			
Amount paid over to Local Loans Fund	948,105 19 5	107,126 - 8	1,055,232 - 2
National Debt Commissioners (Interest):			
Amount paid over to Local Loans Fund	2,324,699 2 1	247,888 12 8	2,488,717 14 9
Transfer to Account of Dividends, &c., on Guarantee Deposits	424,263 4 8	42,441 9 11	477,301 14 5
Advances (Principal):			
For Net Advances made to Borrowers (Acts 1881 to 1897), and Transfer of Amount of Deposits to Guarantee Deposits (Acts 1885-87), Account:			
LAND LAW (IRELAND) ACT, 1881 (s. 28).			
Purchases by Tenants from their Landlords (s. 28 and 30)	191,628 - -	—	191,628 - -
Purchases by Tenants from the Land Commission (s. 28)	49,233 - -	—	49,233 - -
Purchases by Tenants other than Tenants (s. 27)	245 - -	—	245 - -
Landlords in respect of Arrears of Rent (s. 52)	18,799 10 11	—	18,799 10 11
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883 (s. 31).			
Public Companies for the Purchase of Estates	42,200 - -	—	42,200 - -
PURCHASE OF LAND (IRELAND) ACT, 1885.			
Tenants of the whole Purchase Money (s. 2) (Less Guarantee Deposits in Cash, applied in reduction thereof)	5,641,245 - -	165 - -	5,641,258 - -
Tenants of three-fourths of the Purchase Money (s. 4)	329,255 - -	—	329,255 - -
Persons other than Tenants of half the Purchase Money (s. 7)	727 - -	—	727 - -
Local Loans Fund (Principal):			
Transfer to Advances (Principal) Account of Amount of Principal repaid by Borrowers	948,473 8 8	107,080 14 7	1,055,883 19 10
Sales of Holdings (Act 1887, s. 30)	12,180 - 4	1,168 - 1	13,333 - 5
Purchases and Sales of Estates:			
Purchase Money, Expenses, &c. (s. 28 and 29 Act, 1885, and s. 5 and 14 Act, 1892)	628,182 9 2	1,679 19 2	629,782 8 11
Guarantee Deposits (Acts, 1885-87):			
Returned (Invested in Securities, paid to Owners, or applied in discharge of Debts)	637,531 2 4	86,180 1 8	625,444 4 2
Cash Deposits, 1886 (Invested in Securities, paid to Owners, or applied in discharge of Debts)	24,289 18 10	8,037 2 8	27,827 1 4
Deposits applied in reduction of Advances (sums applied)	21,200 - -	—	21,200 - -
Guarantee Deposits (Acts 1891-92):			
Invested in Securities at requested Depositors, paid to Owners, or applied in discharge of Debts	62,473 16 8	1,807 15 -	62,787 12 6
Applied in reduction of Advances (sums applied)	170 - -	—	170 - -
Dividends and Interest on Guarantee Deposits:			
Payments to Depositors of Dividends, on Securities purchased at request, on Guaranteed Land Stock retained, and on Uninvested Deposits (Acts 1885-87)	548,583 17 8	61,644 11 9	610,228 9 8
Payments to Depositors on account of Securities purchased (General) Account and on Cash Deposits entrusted (Act 1887)	5 3 4	—	5 3 4
Machinery, Freight and Payments:			
Fuel and Costs	660 - 2	120 14 7	778 16 9
Salaries paid to I.L.M. Eschequer	5,718 17 7	768 4 9	8,687 5 4
Property and Income Tax	13,000 - -	1,414 30 -	14,414 30 -
Carried Forward	25,512,207 13 4	754,696 2 3	26,266,914 1 7

Dr.

I. (A.)—(CASH)—continued.

RECEIPTS.	22nd August 1881 to 31st March 1889.	1st April 1889 to 31st March 1900.	TOTAL.
GENERAL ACCOUNT—continued.	£. s. d.	£. s. d.	£. s. d.
Brought forward	25,815,343 18 1	824,060 11 10	26,639,394 11 8
Sundry Revenue Accounts:			
Sum entered to credit	1,328,682 14 -	61,202 10 7	1,391,523 4 7
Proceeds of Securities sold	1,619,116 9 1	94,167 9 1	1,715,283 18 2
Payments into Court (Sellers' Accounts):			
Under the Land Law (Ireland) Act, 1881 (s. 1)	6,062 5 2	134 14 4	6,176 19 1
Under the Arrears of Rent (Ireland) Act, 1882	12,519 5 10	—	12,519 5 10
Proceeds of Securities Sold	1,606 13 7	—	1,606 13 7
ARREARS OF RENT (IRELAND) ACT, 1882 (s. 16).			
Irish Church Temporalities Account:			
For amount transferred to provide for Advances and other Charges	500,000 - -	—	500,000 - -
For Advances refunded	58 11 10	—	58 11 10
Advances under 16th Section:			
For Amount repaid, including Interest	21,220 18 2	1,486 1 10	22,694 15 1
Conveyancing District Board:			
For Interest on Securities held under s. 40 (5) Act, 1881	305 5 4	—	305 5 4
Head Rents and other Charges on various Holdings	1,516 1 5	281 5 8	1,797 6 8
TOTAL, GENERAL ACCOUNT - - - £.	28,666,227 8 2	987,883 12 11	29,654,110 4 10
SEPARATE CREDITS ACCOUNT (50 & 52 Vict. c. 32, s. 14).			
Sum entered to Credit by Order of Court	2,779,286 18 -	10,368 2 5	2,789,704 18 5
Proceeds of Securities sold	2,630,888 7 5	6,229 16 9	2,636,286 11 11
TOTAL, SEPARATE CREDITS ACCOUNT - - - £.	5,409,795 3 2	16,647 17 2	5,426,442 - 4
LAND PURCHASE ACCOUNT (34 & 35 Vict. c. 48, s. 4).			
Interest and Sinking Fund (Installments):			
Installments of Interest:			
Current	327,124 - 4	166,975 - 2	493,228 - 6
Arrears	9,432 19 -	4,966 18 2	14,378 12 5
Installments of Sinking Fund:			
Current	106,067 2 0	47,715 2 9	153,782 5 -
Arrears	2,743 5 4	1,704 6 10	4,447 11 2
County Percentage:			
Installments of Percentage	8,806 12 11	—	8,806 12 11
Purchasers' Insurance:			
Installments of Insurance Money	7,226 16 8	—	7,226 16 8
Repayments by National Debt Commissioners	117 7 2	99 - -	127 7 2
Sinking Fund (Miscellaneous):			
Redemption Money	5,178 10 9	2,742 5 10	11,220 19 7
Former County Percentage	17,312 12 4	12,679 10 10	29,923 12 5
Miscellaneous Receipts	2,694 9 7	1,383 12 2	4,078 1 9
Guarantee Fund:			
Advances from Guarantee Fund, to meet deficiencies	40,378 9 8	16,845 - 11	57,043 10 7
Landlords' Interest in Box of Rent, Act 1886 (s. 35)	100,819 4 9	37,584 12 5	138,403 12 -
TOTAL, LAND PURCHASE ACCOUNT - - - £.	620,763 12 9	324,455 16 11	941,220 3 8
GRAND TOTAL, CASH ACCOUNT - - - £.	35,396,779 4 1	1,334,406 7 -	37,240,924 11 10

I. (A.)—(CASH)—continued.

£/s.

EXPENDITURE.	22nd August 1881 to 31st March 1899.	1st April 1899 to 31st March 1900.	TOTAL.
GENERAL ACCOUNT—continued.	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
Brought forward	25,622,267 19 4	754,696 2 3	26,376,963 1 7
Sundry Estate Accounts:			
Per Payments to Mortgagees, &c.	2,111,244 6 7	154,736 7 2	2,265,979 13 9
Per Amount Invested in Securities	199,358 8 —	1,660 5 6	201,018 3 6
Payments out of Chest (Sundry Accounts):			
Under the Local Law (Ireland) Act, 1881 (s. 1)	5,393 8 —	167 15 8	5,560 3 8
Under the Arrears of Rent (Ireland) Act, 1882	12,190 7 4	11 1 —	12,201 8 4
Invested in Securities	1,767 18 6	—	1,767 18 6
ARREARS OF RENT (IRELAND) ACT, 1882.			
The Irish Church Temporalities Account:			
Payments to or for the benefit of Landlords	763,720 8 2	—	763,720 8 2
Advances to Landlords in respect of Arrears of Rent	37,000 2 11	—	37,000 2 11
Payments to the Commissioners of Public Works for Grants for Emigration and Migration purposes	134,000 — —	—	134,000 — —
Rent-charges under Land Act, 1881, cancelled and charged on Irish Church Fund	16,831 1 2	—	16,831 1 2
Refunded to Irish Church Temporalities Account	8,200 — —	—	8,200 — —
Advances under 18th Section:			
Transfer to Irish Church Temporalities Account of the Amount repaid	21,028 7 7	1,429 2 6	22,457 10 1
Committed District Board:			
Transfer of Interest on Sale of Securities held under s. 40 (2) Act, 1891	208 2 4	—	208 2 4
Head Rents and other Charges on various Holdings	1,642 9 1	114 12 4	1,756 2 5
TOTAL, GENERAL ACCOUNT	28,915,002 2 —	917,488 8 6	29,832,490 17 8
SEPARATE CREDITS ACCOUNT (30 & 31 Vict. c. 85, s. 14).			
Payments to Vendors, Mortgagees and others	5,776,622 12 2	15,371 9 11	5,791,993 3 1
Amount Invested in Securities	2,005,467 12 8	9,808 10 6	2,015,275 3 2
TOTAL, SEPARATE CREDITS ACCOUNT	7,782,089 11 10	25,179 14 5	7,807,268 6 3
LAND PURCHASE ACCOUNT (34 & 35 Vict. c. 48, s. 5).			
Interest and Sinking Fund Installments			
Payments of Interest and Dividends	549,184 — 8	160,928 16 1	710,112 16 9
Payments to National Debt Commissioners on account of Sinking Fund	108,284 9 10	49,030 17 6	157,314 7 4
County Percentages:			
Payments to Guarantee Fund	8,805 12 11	—	8,805 12 11
Purchasers' Insurance:			
Payments to National Debt Commissioners	7,856 16 8	—	7,856 16 8
Transfer to Interest and Sinking Fund (Installments) Account	117 7 2	60 — —	177 7 2
Sinking Fund (Miscellaneous):			
Payments to National Debt Commissioners	29,133 9 11	16,105 18 2	45,238 8 2
Guarantee Fund:			
Repayment of Advances (Arrears)	10,846 13 10	6,286 11 —	17,131 4 10
Repayment of Advances (Surplus Cash)	8,120 11 7	—	8,120 11 7
Landlords' Interest in lieu of Rent, Act 1896 (s. 35)	97,280 4 2	58,037 11 10	155,317 15 6
TOTAL, LAND PURCHASE ACCOUNT	616,380 7 —	221,682 14 7	838,062 1 7
Balance:			
On the 31st March 1899	75,699 16 2	—	75,699 16 2
On the 31st March 1900	—	60,647 9 7	60,647 9 7
GRAND TOTAL, CASH ACCOUNT	29,832,490 17 8	1,804,408 7 —	31,636,898 17 8

	General Account.	Separate Credits Account.	Land Purchase Account.	TOTAL.
	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
Cash Balance	33,667 7 8	17,502 14 3	3,171 8 1	54,341 3 7

Dr.

I. (B).—SECURITIES.

SECURITIES PURCHASED, &c.	22nd August 1881 to 31st March 1892.	1st April 1899 to 31st March 1900.	TOTAL.
Balance :	£. s. d.	£. s. d.	£. s. d.
On 22nd August 1881 - - - - -	Nil	—	Nil
On 1st April 1899 - - - - -	—	890,191 8 8	—
Guaranteed Deposits (Acts 1885-87) :			
Securities purchased at the request of Depositors, or transferred to this Account - - - - -	178,180 2 6	601 27 3	178,784 12 9
Guaranteed Deposits (Acts 1891-96) :			
Guaranteed Land Stock issued and retained out of Advances of the whole Purchase Money, or purchased at the request of Depositors - - - - -	712,564 8 4	96,606 11 -	809,580 19 4
Other Securities purchased at the request of Depositors - - - - -	80,564 14 4	586 5 9	81,751 - 1
Purchases and Sales of Estates :			
Guaranteed Land Stock issued and retained for expenses of Purchase and resale of Estates - - - - -	3,976 7 3	125 - -	4,100 7 3
Sundry Estate Accounts :			
Guaranteed Land Stock issued to this Account or purchased - - - - -	1,622,621 4 9	412,923 16 3	1,988,284 1 6
Other Securities purchased or transferred to this Account - - - - -	1,000,676 3 11	15,752 16 4	1,036,499 - 5
Regent's Credits Account :			
Guaranteed Land Stock issued to this Account or purchased - - - - -	1,062,636 18 4	49,631 14 3	1,089,348 12 7
Other Securities purchased or transferred to this Account - - - - -	3,364,893 7 7	14,848 4 1	3,389,642 11 8
Suitors' Accounts—Land Law (Ireland) Act, 1881 : -			
Securities purchased - - - - -	1,787 19 9	—	1,787 19 9
Georgian Districts Board :			
Securities held under Section 40 (E), Act 1881 - - -	45,714 8 10	—	45,714 8 10
£.	7,328,136 10 7	1,509,342 14 -	8,840,388 16 2

Dr.

I. (C).—GUARANTEED LAND STOCK, LIABILITY.

STOCK ISSUED.	From 24th August 1891 to 31st March 1892.	From 1st April 1899 to 31st March 1900.	TOTAL STOCK issued.
£.	£. s. d.	£. s. d.	£. s. d.
Balance - - - - -	—	5,365,497 1 7	—
Stock Issued Account :			
Stock issued - - - - -	5,365,497 10 7	1,542,765 7 9	7,128,259 18 4
£.	5,365,497 10 7	1,542,765 7 9	7,128,259 18 4

Dr.

I. (D).—GUARANTEED LAND STOCK authorised to be Created

STOCK AUTHORISED TO BE CREATED.	From 24th August 1891 to 31st March 1892.	From 1st April 1899 to 31st March 1900.	TOTAL STOCK created.
£.	£. s. d.	£. s. d.	£. s. d.
Balance - - - - -	—	34,000 0 8	—
Amount allotted by Treasury Warrant - - - - -	5,000,000 - -	1,830,000 - -	7,250,000 - -
£.	5,000,000 - -	1,864,000 9 8	7,250,000 - -

Irish Land Commission, }
30 June 1900. }

J. J. Sheppard, Accountant.

I. (B.)—SECURITIES.

Cr.

SECURITIES SOLD, &c.	22nd August 1881 to 31st March 1899.	1st April 1899 to 31st March 1900.	TOTAL.
Guarantee Deposits (Acts 1885-87): Securities sold or transferred - - - - -	£. s. d. 45,925 3 4	£. s. d. 33,647 18 4	£. s. d. 69,572 2 -
Guarantee Deposits (Acts 1891-95): Sale of Guaranteed Land Stock (retained from Advances or purchased at request of Depositors) - - - - -	£. s. d. 272,411 4 -	£. s. d. 16,542 - -	£. s. d. 288,953 4 -
Sale or Transfer of other Securities - - - - -	£. s. d. 75,488 4 4	£. s. d. 480 2 6	£. s. d. 76,968 15 10
Purchase and Sales of Bonds: Guaranteed Land Stock sold - - - - -	£. s. d. 3,690 4 5	£. s. d. 1,611 2 10	£. s. d. 5,301 7 5
Bank of Ireland Accounts: Guaranteed Land Stock sold or transferred - - - - -	£. s. d. 1,391,856 - -	£. s. d. 412,074 8 9	£. s. d. 1,803,930 8 9
Other Securities sold or transferred - - - - -	£. s. d. 993,418 7 10	£. s. d. 16,771 - 9	£. s. d. 1,010,189 8 7
Separate Credits Account: Guaranteed Land Stock sold or transferred - - - - -	£. s. d. 1,015,215 8 1	£. s. d. 66,126 5 11	£. s. d. 1,081,341 14 -
Other Securities sold or transferred - - - - -	£. s. d. 3,193,384 19 4	£. s. d. 13,335 14 2	£. s. d. 3,206,720 13 6
Settlers' Accounts—Land Law (Ireland) Act, 1891: Securities sold - - - - -	£. s. d. 1,422 12 -	- - - - -	£. s. d. 1,422 12 -
Consolidated Districts Board: Securities transferred - - - - -	£. s. d. 45,714 8 10	- - - - -	£. s. d. 45,714 8 10
Balance: On 22nd August 1881 - - - - -	£. s. d. 890,191 8 5	- - - - -	- - - - -
On 31st March 1900 - - - - -	- - - - -	£. s. d. 963,455 12 10	£. s. d. 963,455 12 10
Guaranteed Land Stock - - - - -	£. s. d. 748,881 4 6	- - - - -	- - - - -
Other Securities - - - - -	£. s. d. 201,604 8 2	- - - - -	- - - - -
TOTAL - - - - -	£. s. d. 2,993,425 12 10	- - - - -	- - - - -
	£. 7,298,185 10 7	£. 1,662,042 14 -	£. 8,960,227 16 2

PURCHASE OF LAND (IRELAND) ACT, 1891.

Cr.

STOCK CANCELLED	From 22nd August 1891 to 31st March 1899.	From 1st April 1899 to 31st March 1900.	TOTAL STOCK cancelled
Stock Liability Account: Stock cancelled - - - - -	£. s. d. 6,918 9 -	£. s. d. 2,907 - 3	£. s. d. 9,825 9 3
Balance - - - - -	£. s. d. 3,364,264 1 7	£. s. d. 7,116,200 9 1	£. s. d. 7,123,200 9 1
	£. 3,371,182 10 7	£. 7,116,200 9 1	£. 7,123,200 9 1

and Issues thereof, PURCHASE OF LAND (IRELAND) ACT, 1891.

Cr.

STOCK ISSUED AND INSURED	From 22nd August 1891 to 31st March 1899.	From 1st April 1899 to 31st March 1900.	TOTAL STOCK issued
Amount issued by Irish Land Commission - - - - -	£. s. d. 3,364,487 10 7	£. s. d. 1,763,763 7 2	£. s. d. 5,128,250 18 4
Balance of Stock created but unused - - - - -	£. s. d. 36,502 9 5	£. s. d. 121,740 1 8	£. s. d. 158,242 11 3
	£. 3,400,990 - -	£. 1,885,503 9 5	£. 5,286,493 - -

R. K. Mordaunt,
S. J. Lynch,
Frederick S. Wrench,
Gerald Fitzgerald,
Marion O'Brien,
Irish Land Commissioners.

REPORT of the COMMISSIONER and ASSISTANT

General upon the ACCOUNT of the LAND LIAISON
COMMISSION, for the Year ended 31 March 1900
together with the ACCOUNT for the above Period,
and that from 22 August 1891 to 31 March
1900.

(Printed pursuant to Act 44 & 45 Vict. c. 86, s. 28.)

Ordered, by The House of Commons, to be Printed,
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